What is claimed is:

 A POS system including a server and a client, comprising:

a first master file formed in a relational data base format and used during an online session between the server and the client; and

a second master file formed in a text format, having a capacity smaller than the first master file, and used during an offline session between the server and the client;

the second master file being down loaded from the server to the client at a time when it is necessary for the client:

the client comprising:

a first referring means referring the first master file; and

a second referring means referring the second master file;

the referring means being switched in such a way that, during an online session, the first master file being referred to by the first referring means; and

during an offline session, the second master file being referred to by the second referring means.

- 2. A POS system according to claim 1, wherein the client is a thin client without a hard disk.
- 3. A POS system according to claim 1, wherein the time when it is necessary for the client is a time at which the client starts service.
- 4. A POS system according to claim 1, wherein the capacity of the second master file is reduced by making a plurality of items in the first master file one item in the second master file.
- 5. A POS system according to claim 1 or 4, wherein the capacity of the second master file is reduced by deleting, from the first master file, items which are not used, during the offline session, to form the second

master file.

- 6. A POS system according to claim 1, wherein the client comprises a compact flash memory for storing the second master file.
- 7. A POS system according to claim 1, wherein the client comprises a flash disk memory for storing the second master file.